The Influence of e-Filing Tax Administration System Towards Compliance of Tax Payers in Reporting Annual Tax Return (A Study in Tax Office of Kolaka)

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Abstract: The study aims to understand and analyse the influence of e-Filing tax administration system towards compliance of taxpayer in reporting yearly tax notification letter. Analysis method employed in the study was simple linear regression analysis with facilitation of Statistical Package for Social Sciences (SPSS) Ver. 23.00 program. The result shows that Tax administration system which is consisted of organization structure, perfecting information and communication technology, perfecting human resources and Good Governance implementation has positive and significant influence towards taxpayer's compliance, meaning that positive and significant relations exists between e-Filing tax administration system towards taxpayer's compliance which shows that if e-Filing tax administration system runs well then it increases the compliance of taxpayers.

INTRODUCTION

Tax administration system is symbolized with organizing tax office based on the function which is increasing the amount of Taxpayers. Besides, administration system in modern offices employed information technology thus efficiency is increased. To simplify the implementation of tasks, SOP (Standard Operating Procedure) is arranged for each task. Tax modernization also provides e-Registration to self-register as taxpayers, e-SPT for reporting application, thus, it becomes paperless, e-Faktur to omit misapplication of fictive Tax invoice as well as giving convenience for Value Added Tax (VAT), e-Filing for reporting tax return through online system and real time, also e-Billing to prevent mistakes in doing payment of payable tax.

There are some purposes in implementing e-Filing tax administration system, first it is to optimize admission based on data base, minimalizing tax group and fiscal stimulus. Second, it is to increase the awareness and compliance of taxpayers. Third is administration efficiency, that it implementing great administration system and technology utilizing and the last is creating good image and trust in society to achieve society which has professional human resources, conducive organization culture and good governance implementation.

Directorate General of Tax also implements e-Filing Tax administration system to support transparency and openness in order to anticipate the occurrence of collusion, corruption and nepotism including misapplication of power and authority to realize good service for society which is based on function. e-Filing Tax system is expected to be in line with the rate of compliance increase which can be known and identified by seeing compliance of taxpayers in self-registering, reporting and tax paying as well as compliance in executing calculation and paying tax arrears. Directorate general of tax issues new policies which have not been

known by society, especially by society of Kolaka regency, some taxpayers lack of understanding resulted in the decrease of taxpayers compliance rate in fulfilling their Tax duties, that is reporting Annual Tax Return and there are taxpayers which have been registered in Tax Office in Kolakastill find it difficult in filling Annual Tax Return electronically.

Related to fact illustration above, the researcher provides table of Tax payer's compliance in reporting Annual Tax Return registered in Tax Office of Kolaka. Based on the table above, it shoes the compliance of taxpayers in reporting Annual Tax Return in Kolaka regency which is still low. It can be seen in the last 4 years, it is still very low from taxpayers who reported their Annual Tax Return.

One of factors which are generally influence the rate of tax payer's compliance in fulfilling their duty in Tax is knowledge of tax payers and the existence of Tax administration system which always experiences modernization in where society is always demanded to adapt.

Based on the description of background above therefore problems of the study in the research is does e-Filing tax administration system significantly have influence towards compliance of taxpayers in reporting their annual tax return? the aim of the study is to know and analyze the influence of e-Filing tax administration system towards the compliance of tax payers in reporting Annual Tax Return.

Literature review

Tax: Based on Law of General Provisions and Tax Procedure Number, 28 in 2017 Article 1 Section 1 it said that the definition of Tax is compulsory contribution for country which is owed by person or institution which is bounded based on law which indirectly does not get rewards directly and is used for country necessity for mostly society prosperity.

The definition of Tax proposed by SI Djajadinigratin book of Resmi[1] states that "Tax as a compulsory to give some of wealth into country treasury caused by certain condition, occurrence and action of those who give the certain position."

From those various definitions, conclusion can be drawn that tax is collected based on the power of law and its implementation regulation, in Tax payment existence of individual contracting cannot be shown, Tax is also collected by country whether it is central government or regional government.

Tax administration system: Tax administration in wide meaning includes function, system and organization or institution. As a system, quality and quantity of human resources is one of benchmarks of performance in Tax administration. Tax administration holds important role because it does not only become tool of laws enforcement but more importantly it becomes service point which gives great service towards society also as central information about Tax. Tax system can be called as method or way to manage owed Tax of tax payers to be able to flow to country treasury[2].

Tax administration in narrow meaning is managing and servicing towards rights and obligatory of tax payers, whether the managing and servicing are done in tax Office or in taxpayer's place. In wide meaning, tax administration is seen as: function, system and institution. As function, tax administration includes functions of planning, organizing, moving and controlling tax. As a system, Tax administration is a set of elements (subsystem) that it law regulation, infrastructure and taxpayers which is related to each other collectively in running their functions and tasks to achieve certain purpose. As an institution, Tax administration is an institution which manages system and implements Tax process.

e-Filingtax system: Reformation in administration field is done through modernization program of tax administration. The program concept is the change of pattern of though and attitude of apparatus as well as organization value arrangement, thus, Directorate General of Tax can be a professional institution with pleasant image in society view. Existence of administration modernization includes 4 main points, they are restructuring organization based on functions and segmentation principal implementation of tax payers as well as debirocratisation of service through organization structure implementation based on function perfecting business process through optimizing communication and information technology employment which leads to full automation, perfecting human resources management system through human resources management development based on competency which has fundamental principal "transparency, fairness and performance based" as well as implementing code of ethics of employees strictly in all aspects of organization to guarantee the realization of good governance implementation.

In order to implement good governance and great service towards society, Directorate General of Tax continuously takes efforts to increase service, system and its existed mechanism as well as increase information technology with organization reformation and human resources. Administrative Reform (Modernization of Tax Administration).

- Developing data processing center and call center
- Refining business process

- Writing 1900 SOP in the environment of Directorate General of Tax
- Implementation of e-System: e-Filing, e-SPT, e-Payment and e-Registration
- The purposes of e-FilingTax modernization
- The purposes of Tax modernization is to answer the background of e-Filing tax modernization they are
- To achieve high rate tax compliance
- To achieve high rate of trust towards Tax administration

To achieve high rate productivity of Tax employees According to Nasution the purposes of modernization which are desired to be achieved is increasing voluntary compliance of taxpayers, increasing society trust and increasing productivity and integrity of tax apparatus. For realizing all of them, Tax administration reformation is necessary to be designed and done overall and comprehensively. Changes which are done include fields such as:

- Organization structure
- Business process and information and communication technology
- Human resources management
- Implementation
- Good governance

Tax return: Definition of Tax Return based on Article 1 No. 11 Law Number 28 in 2007 about third change of Law No. 6 in 1983 about General Regulation and Procedure of Tax mentioned that:

"Tax Return is a document used by a Tax payer to report the calculation and or payment of Tax, taxable objects and or non-taxable objects and or assets and liabilities pursuant to the provisions in the tax laws." Based on Sari Tax Return can be differentiated into:

- Periodic Tax Return that is tax return which is used to report monthly Tax payment
- Annual Tax Return that is tax return which is used in reporting yearly payment. There are some types of

Annual Tax Return: Corporate Taxpayers and Personal Tax payers.

Taxpayer's compliance: Definition of taxpayers based on Article 1 Law No. 28 in 2007 about General Provision is Tax payer is any individual or entity, comprising tax payer and withholding agent having taxation rights and obligations pursuant to the provisions of the tax laws. Based on Article 2 Law No. 28 in 2007 every Tax payer who already fulfilled subjective and objective requirements based on provision of Tax law must register himself/herself to Directorate General of Tax Office whose working area includes living places or position place of taxpayer and for his/her wilaya kerjanya meliputi tempat tinggal atau tempat kedudukan Wahib Pajak dan kepadanya di berikan Tax ID Number is given.

Rahayu[3] mentioned that "in its principal tax compliance is action of taxpayers in fulfilling their tax duty based on the provision of tax law which is applied in a country". There two types of compliance based on Rahayu[3], they are:

- Formal compliance is a situation where taxpayers fulfil their duty formally based on the provision of tax law
- Material compliance is a situation where taxpayers substantively or naturally fulfil all tax material requirements which is based on content and spirit of tax law. Material compliance can also include formal compliance

Previous studies: Relevant previous study with this study was done by Havid[4], entitled the impact of e-Filing implementation towards Compliance of Taxpayers (Survey Study in Tax Office of Bandung Cibeunying). The result of the study shows that e-Filing implementation in Primary Tax Service Office of Bandung Cibeunyinghas influence towards the rate of compliance of Taxpayers with relation direction is positive. It means that e-Filing implementation which gets better will increase the compliance of Taxpayers on the other hand bad e-Filing implementation will decrease the compliance of Taxpayers which can be explained or influenced by the implementation of e-Filing in Primary Tax Service Office Bandung Cibeunying. There is also study was done by Ni Putu Ira Prananti, entitled The Impact of Modernization of Tax Administration, Tax Apparatus Service and e-SPT Employment in Tax Compliance. The result shows that Tax administration modernization system, tax apparatus service and e-SPT have positive impact towards the rate of corporate tax compliance. Another study was done by Firdaus Aprian Zuhdi[5], entitled The Impact of e-SPT Implementation and Tax Knowledge towards compliance of Taxpayers (Study on Taxable Entrepreneur Registered in Tax Office of Singosari). Result of simultaneous examination shows that e-SPT implementation and Tax knowledge have significant influence towards compliance of taxpayers. In partial examination, the obtained result is e-SPT implementation and tax knowledge significantly influence the compliance of taxpayers.

Paradigm of the study: Paradigma of the study is defined as pattern of thought which shows the relation

Table 1: Taxpayer's compliance

	Tax payers	Amount of annual tax return accepted	
Year of Tax	Tax Return	Amount	Compliance %
2012	26.642	9.600	36.03
2013	36.548	14.458	39.56
2014	44.473	13.344	30.00
2015	51.084	13.341	26.12

Tax Office of Kolaka

among variables that later will be examined which reflect types and amount of formulation which are necessary to answer through the study, theory employed in formulating the type of hypothesis and amount of hypotheses as well as statistical analysis technique which will be employed[6]. Based on the explanation above, the paradigm of the study is Table 1:

Hypothesis of the study
Hypothesis in the present study is: H_a: the Implementation of e-Filing Tax Administration System Significantly Influences the Compliance of Taxpayers Reporting Tax Return in Tax Office of Kolaka.

MATERIALS AND METHODS

Object in the study is e-Filing administration system towards compliance of taxpayers registered in Tax office of Kolaka which is located in 35th Diponegoro Street, Kendari city. Type data employed in the study is quantitative data, they are respondents' answers towards questionnaire questions which is measured by likert scale scoring and qualitative data which is in form of oral or written information related to the present study.

Methods of collecting data in the study are: Questionnaire which is technique in collecting data done by giving questionnaire or set of questions or written statements to respondents based on indicators, viewing previous study as well as adapting with the research object interview that is question and answer session with some employees of Tax office of Kolaka related to additional data needed in the study Documentation that is collecting data which is documented by the party of Tax Office of Kolaka.

Methods of processing data employed in the study are. Editing that is examining the completeness of respondent's answers, examining consistency of answers and selecting questionnaire integrity in order to be ready to be processed. Coding, that is giving code or separating data based on variables classification. Tabulation, that is identifying, enumerating question item in form of frequency distribution.

Tool of analysis employed in the study is simple linear regression with facilitation of Soft IBM Statistical Package for Social Scuense (SPSS). The technique was employed to examine the signification of administration system influence towards the compliance of taxpayers. Simple regression is based on functional or causal relation of one independent variable with one dependent variable[6]. Obtained equation from simple regression is:

$$Y = a+bX+e$$

Where:
Y = Value of subject in predicted dependent variable
a = Value of Y if X = 0 (Constanta value)
b = Number of regression coefficient direction
X = Subject of independent variable which has certain value
e = (epsilon) Other variables which are not examined

Definitions of operational in the present study are e-FilingTax administration system is the change in administration system in tax which will bring impact on received service by taxpayers. Tax administration system modernization is restructuring or managing organization, perfecting business process through utilization of communication and information technology, perfecting human resources management and implementation of Good Governance. This concept is adjusted with climate, condition, and resources existed in Indonesia.

e-SPT is notification letter along with its attachments in form of digital and is repored electronically or by using computer media used to help taxpayers in reporting calculation and payment of tax which is owed based on the provision of applied law.

e-Filingis a way to report Tax Return done in online and real time through website od Directorate General of Tax or Application Service Provider (ASP). With e-filing, taxpayers are not required to come to Tax Office to report Tax Return however it is enough for them to access the website of Directorate General of Tax. To be able to use e-Filing, taxpayers must already have e-FIN (e-Filing Identification Number) which can be obtained by proposing request to Tax Office where they are registered.

e-Billingtaxis electronic system of tax payment by creating billing code or billing ID previously. Bye-Billing, taxpayers fill tax payment according to their duty and later accept Billing Code. When payment will be made in bank, post office, ATM, internet banking or mobile banking, it is enough for taxpayers to mention or type the Code Billing.Therefore, mistaken input by teller will not be occurred anymore. By e-Billing, tax payment process becomes easier, faster and more accurate.

Compliance of Taxpayers is taxpayers who are obedient and fulfil as well as doing their tax duty based on the provision of tax law. Tax compliance can be defined as a condition in where taxpayers fulfil all tax obligations and do their tax rights they include registering taxpayers, tax calculation, tax payment, Tax Return report.

Table 2: Distribution of respondent's answers in variable of e-Filingtax administration

| | Frequency of respondent's answer (f) and Percentage | | | | | | | | | | | |
| | SS(5) | | S (4) | | N (3) | | TS (2) | | STS (1) | | | |
Item	F	%	F	%	F	%	F	%	F	%	Average	Category
X1.1.1	21	26,25	50	62,50	9	11,25	0	0,00	0	0,00	4,15	Good
X1.1.2	16	20,00	53	66,25	10	12,50	1	1,25	0	0,00	4,05	Good
Average of Organization Structure Indicator (X1.1)					**4,10**	**Good**						
X1.2.1	31	38,75	46	57,50	3	3,75	0	0,00	0	0,00	4,35	Very Good
X1.2.2	25	31,25	52	65,00	3	3,75	0	0,00	0	0,00	4,25	Very Good
X1.2.3	21	26,25	53	66,25	6	7,50	0	0,00	0	0,00	4,19	Good
X1.2.4	26	32,50	46	57,50	7	8,75	1	1,25	0	0,00	4,21	Good
X1.2.5	23	28,75	43	53,75	14	17,50	0	0,00	0	0,00	4,11	Good
Average of Information and Communication Technology Indicator (X1.2)					**4,23**	**Very Good**						
X1.3.1	19	23,75	52	65,00	8	10,00	1	1,25	0	0,00	4,11	Good
X1.3.2	15	18,75	56	70,00	9	11,25	0	0,00	0	0,00	4,08	Good
Average of Perfecting Human Resource Management Indicator (X1.3)					**4,09**	**Good**						
X1.4.1	15	18,75	52	65,00	13	16,25	0	0,00	0	0,00	4,03	Good
X1.4.2	20	25,00	41	51,25	18	22,50	1	1,25	0	0,00	4,00	Good
Average of Good Governance Implementation Indicator (X1.4)					**4,01**	**Good**						
Average of Variable of E-filingTax Administration System					4,14	Good						

Primary Data, processed in 2017

Table 3: Distribution of respondent's answers in variable of e-filingtax administration

| | Variable of compliance of taxpayers in reporting annual tax return | | | | | | | | | | | |
| | SS(5) | | S (4) | | N (3) | | TS (2) | | STS (1) | | | |
Item	F	%	F	%	F	%	F	%	F	%	Average	Category
Y1.1.1	16	20.00	44	55.00	17	21.25	3	3.75	0	0.00	3.91	Good
Y1.1.2	16	20.00	48	60.00	13	16.25	3	3.75	0	0.00	3.96	Good
Average of Registering Taxpayers Indicator (Y1.1)					**3.94**	**Good**						
Y1.2.1	11	13.75	56	70.00	12	15.00	1	1.25	0	0.00	3.96	Good
Y1.2.2	9	11.25	62	77.50	8	10.00	1	1.25	0	0.00	3.99	Good
Average of Tax Calculating Indicator (Y1.2)					**3.98**	**Good**						
Y1.3.1	22	27.50	46	57.50	12	15.00	0	0.00	0	0.00	4.13	Good
Y1.3.2	20	25.00	52	65.00	8	10.00	0	0.00	0	0.00	4.15	Good
Average of Tax Payment Indicator (Y1.3)		**4.14**		**Good**								
Y1.4.1	14	17.50	61	76.25	5	6.25	0	0.00	0	0.00	4.11	Good
Y1.4.2	21	26.25	56	70.00	3	3.75	0	0.00	0	0.00	4.23	Very Good
Y1.4.3	24	30.00	51	63.75	5	6.25	0	0.00	0	0.00	4.24	Very Good
Y1.4.4	20	25.00	56	70.00	4	5.00	0	0.00	0	0.00	4.20	Good
Average of Reporting Annual Tax Return Indicator (Y1.4)					**4.19**	**Good**						
Average of Variable of Compliance of Taxpayers in Reporting Annual Tax Return					**4.09**	**Good**						

Primary Data, processed in 2017

RESULTS AND DISCUSSION

Analysis of independent variable: e-Filingtax administration system variable was formed from four indicators which were operationalized in 11 questions, they are Organization Structure consisted of two questions, information and communication technology consisted of five questions, perfecting human resource management consisted of two questions and good governance implementation consisted of two questions. Score distribution of the answers is provided on the next page Table 2.

Based on the result of descriptive analysis, variable of e-FilingTax Administration System (X.1) has average respondent's answers score 4.14%. It shows that e-filing Tax admnisitration system which is valued based on respondent's perception towards organization structure consisted of two questions, communication and information technology consisted of four questions, perfecting human resource management consisted of two questions, and good governance implementation consisted of two questions. There are some neutral answers but generally it shows that the average of all items in the variable is in positive area or in good category meaning that the influence of e-FilingTax administration system can be classified as good Table 3.

Table 4: Result of simple linear estimation of influence of e-FilingTax administration system towards compliance of taxpayers in reporting annual Tax Return

	Unstandardized coefficients		Standardized coefficients		
Models	B	SE	Beta	t-values	Sig.
1					
(Constant)	1.223	0.284		4.305	0.000
TAX SYSTEM	0.691	0.069	0.751	10.044	0.000

Primary Data, processed in 2017

Table 5: Determination coefficient

Model summary[b]

Model	R	R^2	Adjusted R^2	SE of the Estimate	Durbin-Watson
1	0.751a	0.564	0.558	0.23889	1.790

Primary Data, processed in 2017

Analysis of dependent variable: Dependent variable in the study is compliance of taxpayers in reporting annual tax return. Compliance of taxpayers is taxpayers who are obedient and fulfill as well as do their tax obligations based on the provision of tax law. The variable consists of four indicators they are compliance in registering as taxpayers, compliance in calculating tax, compliance in tax payment and compliance in reporting tax return. The variable consists of 10 items of question. Answers distribution for variable of compliance of taxpayers and percentage of answer score tendency is provided on the next page Table 3.

Based on the result of descriptive analysis, variable of compliance of taxpayers in reporting annual tax return (Y.1) has average respondent's answers score 4.09%. it shows that compliance of taxpayers in reporting annual tax return which was valued based on respondent's perception towards compliance of registering taxpayers, compliance of tax calculation, compliance of tax payment and compliance of reporting annual tax return and from those indicators items each consisted of two until four items of question in the last indicator part. There are some neutral answers but generally it shows that all items in the variable is in positive area or in good category meaning that Compliance of Taxpayers in Reporting Annual Tax Return can be categorized as good.

Description of analysis of simple linear regression data of the result of the study as it was depicted in variable description explanation, used simple regression method which was processed by employing SPSS 23 program, it was done to discover whether the influence of variable of tax administration system modernization towards compliance of taxpayers in reporting annual tax return exists and from the result of the process value was obtained as it is stated on Table 4. Based on estimation result of Table 5 above by employing SPSS 23 program coefficient value obtained is:

$$Y = 1,223 + 0,691X$$

Based on regression equation above, constant (a) is 1,223 and coefficient of tax administration system modernization is 0,691X meaning that if there is no influencing change in variable of tax administration system modernization then compliance of taxpayers occurred in Tax Office of Kolaka, the value is 1,223 thus it can be concluded that tax administration system modernization has positive and significant influence towards compliance of taxpayers which can be seen from its positive regression coefficient value.

Hypothesis examination: Individual parameter signification examination (Examination-t). Based on Table 5, t-count obtained is 10.044, with level of signification 0.000. Probability value (0.000) is smaller than 0.05 then regression model can be employed to predict the compliance of taxpayers. The result of t-count if it is compared with t-table is in level of confidence 95% (a = 0.05). It is known that t-count resulted is 10.044 bigger than t-table in signification a = 0.05, that is 1.664. It means that Ho denied and Ha is accepted. It shows that independent variable that is e-Filingtax administration system has positive and significant influence towards dependent variable that is compliance of taxpayers. Therefore, a hypothesis which states positive and significant influence exists between e-Filingtax administration system towards compliance of taxpayers is accepted or true.

- Determination coefficient (R^2)

Based on Table 6, it shows that R^2 value obtained is 0.564 or 56.4% which indicates that the compliance of taxpayers of KolakaTax Office is influenced by e-Filingtax administration system. The rest 43.6% is influenced by other variables which have not been studied
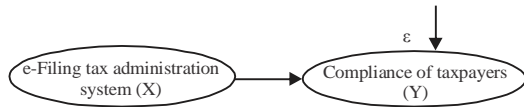
Fig. 1: Paradigm of the study

in the present study yet Fig. 1. Based on statistical examination, then it is known that e-Filing tax administration system has positive and significant influence towards compliance of taxpayers in reporting annual tax return. It means that with organization structure, information and communication technology, perfecting human resources and Good Governance implementation can motivate the increase of taxpayer's compliance. It can be implemented because:

Organization structure can be seen and measured from the existence of new position called account representative which has task such as giving tax consultation help towards Taxpayers, informing new tax regulation as well as monitoring compliance of taxpayers. Finally, it is expected that strategy and approach towards taxpayers can be adjusted with the characteristic of handled taxpayers, thus, obtained result can be more optimal and can be valued well by tax corporate.

Information and communication technology can be seen as utilizing information and communication technology, especially, for administrative/clerical task to be able to create efficient and effective business process since administration process becomes faster, easy, accurate and paperless, thus it can increase the service towards taxpayers, whether it is seen from the quality and time.

Perfecting human resources management, good and opened system is believed to be able to create qualified human resources. In line with desire to change and restore the image as well as to increase performance, reformation in Human Resources (HR) is very important step to be done by Directorate General of Tax, which supports modern tax administration system through competency and performance based HR.

In aspect of good governance implementation, directorate general of tax always implements good Governance principals or good managing. It is shown with the availability and implementation of good governance principals which includes having forward insightful, opened, involving society participation, accountable, professional and supported with competent employees.

CONCLUSION

The result of this study is in line with a theory proposed by Nasution that the modernization concept is

innovation which will bring adequate fundamental and revolutionary change. The purpose of modernization which is desired to be achieve one of them is increasing the compliance of taxpayers. The result of the study also strengthens and is in line with previous study shich was done by Mohamad Havid[4] who found that e-Filing implementation significantly influences compliance of taxpayers with positive direction relation. It means that better e-Filing implementation will increase compliance of taxpayers, on the other hand the worse the implementation will decrease the compliance of taxpayers which can be explained or influenced by e-Filing implementation. Besides, the study strengthens result of study done by Ni Putu Ira Prananti[4] who shows that tax administration modernization system and e-SPT employment positively influence the compliance of corporate taxpayers. Later the study also strengthens result of study done by Firdaus[5]. The result of simultaneous examination shows that e-SPT implementation and tax knowledge significantly influence compliance of taxpayers. In partial examination it is obtained that e-SPT and tax knowledge significantly influences compliance of taxpayers.

ACKNOWLEDGMENTS

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